



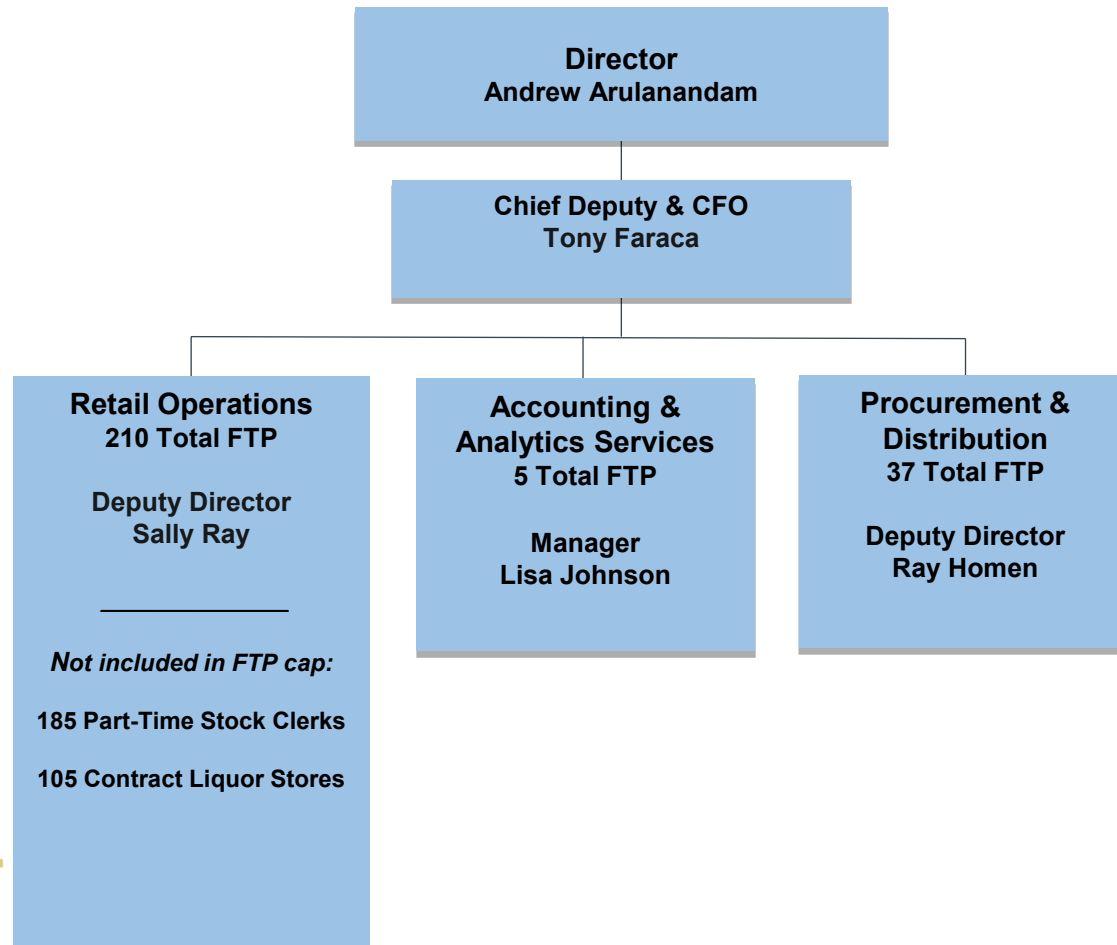
Liquor Division

Base Review

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Budget & Policy Analyst

February 12th, 2026

Organizational Structure



253.25 FTP
11.75 Vacant
as of 11/26/2025

Five-year Averages

Authorized FTP: **252.65**

Filled FTP Percentage: **91.88%**

Personnel Cost Appropriated: **\$17,601,720**

Percent of PC Spent on PC: **96.22%**

Liquor Control Fund

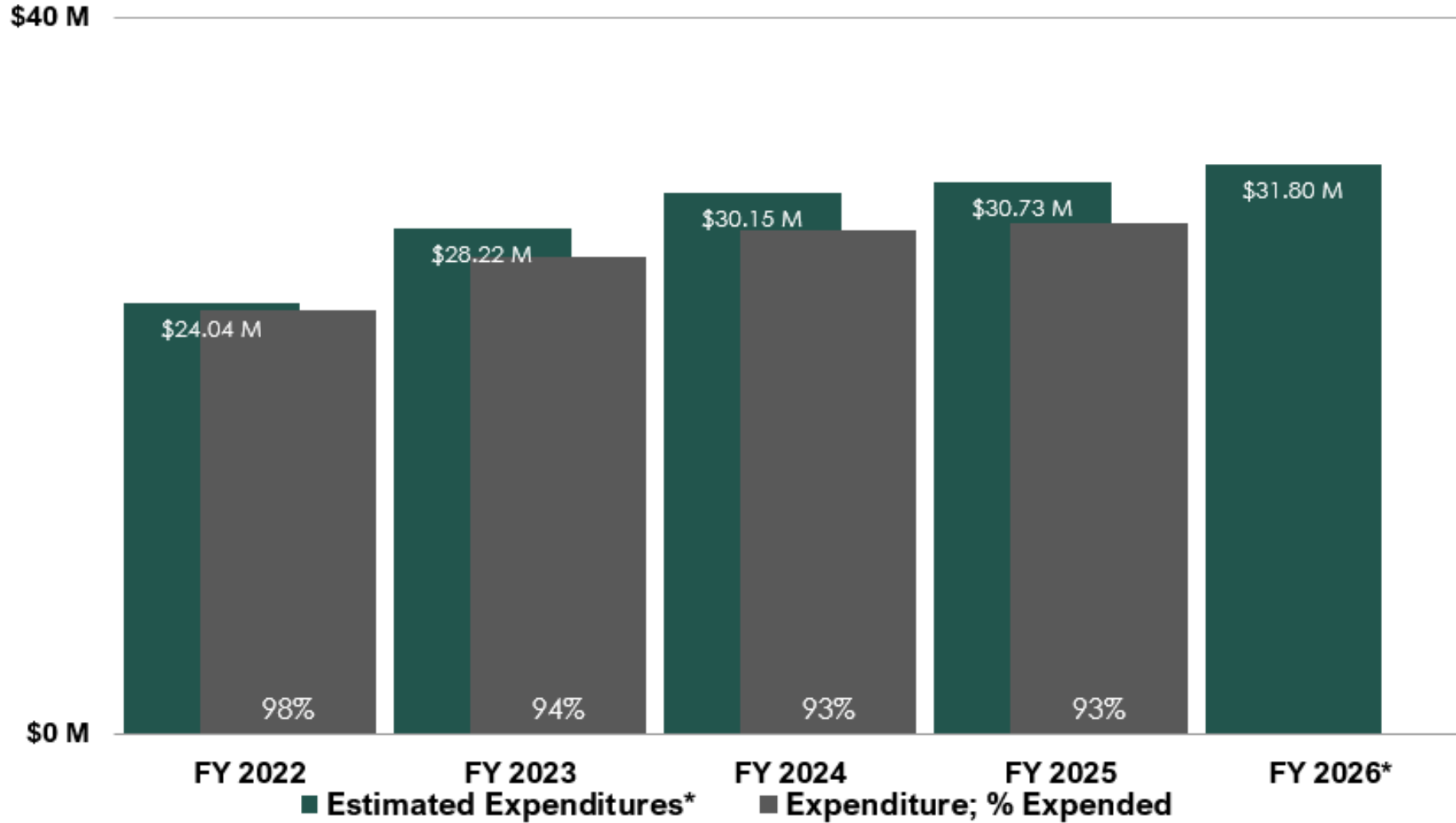
Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate*	FY 2027 Estimate*
Beginning Free Fund Balance	\$22,336,700	\$20,415,300	\$13,501,400	\$16,224,700	\$17,603,900
Revenues	\$319,810,400	\$313,714,800	\$311,587,100	\$310,000,000	\$310,125,000
Cash Expenditures	\$321,185,700	\$307,924,500	\$308,941,400	\$308,620,800	\$311,813,900
<i>Appropriated expenditures</i>	\$26,608,600	\$28,130,800	\$28,476,700	\$31,642,600	\$33,440,400
<i>Continuous Expenditures</i>	\$173,541,000	\$161,477,300	\$165,874,800	\$162,034,100	\$163,406,100
<i>Statutory Distributions</i>	\$121,036,100	\$118,316,400	\$114,589,900	114,944,100	114,967,400
Ending Free Fund Balance	\$21,078,800	\$13,501,400	\$16,224,700	\$17,603,900	\$15,915,000

Includes revenues and distributions directly deposited to the Drug/Mental Health/Family Court Svcs Fund.

Statutory Distributions: LBB 6-103

*Estimates based on agency request.

Five-Year Review



*FY 2026 is Original Appropriation

2025 Budget Enhancements

Ongoing Enhancement	Type	Amount
Pay Increase for Retail Temps	Enhancement	\$189,800
Relocate or Remodel Store	Enhancement	\$79,300
Convert Temp Hours to 2.00 FTP	Enhancement	\$42,600
Program Systems Specialist	Enhancement	\$83,600
2% CEC Increase	Enhancement	\$275,700
IT Consolidation	Enhancement	\$12,500
	Total	\$683,500

Onetime Enhancement	Type	Amount
Relocate or Remodel Store	Enhancement	\$87,000
Replacement Items	Enhancement	\$1,243,100
	Total	\$1,330,100

2026 Budget Enhancements

Ongoing Enhancement	Type	Amount
Pay Increase For Temp Store Clerks	Enhancement	\$57,400
Shrink Wrap	Enhancement	\$72,000
	Total	\$129,400

Onetime Enhancement	Type	Amount
Website ADA Compliance	Enhancement	\$75,000
Replacement Items	Enhancement	\$204,900
OITS Hardware	Enhancement	\$235,000
	Total	\$514,900

2026 Budget Enhancements – Outcomes

1. Pay Increase for Temp Store Clerks	AGENCY SUBMITTED OUTCOMES: This request will allow for the returns to Idaho citizens to be optimized: The measured outcome identified by the agency is the overall effective customer service of the ISLD at the retail level.
2. Shrink Wrap	AGENCY SUBMITTED OUTCOMES: This request aligns with the agency goal of providing exceptional customer service to the citizens of Idaho. The measured outcome identified by the agency is a increase in the efficient delivery of products to retail stores.
3. Website ADA Compliance	AGENCY SUBMITTED OUTCOMES: This request aligns with the agency goal to provide outstanding service to our customers. The measured outcome identified by the agency is increased accessibility for Idaho citizens in relation to inclusivity for all website users.

FY 2027 Budget Requests and Governor's Rec.

Ongoing Enhancement	Type	Amount	Gov Rec
General Inflation Adjustments	Enhancement	\$113,900	Recommended
	Total	\$113,900	

Onetime Enhancement Name	Type	Amount	Gov Rec
Replacement Items	Enhancement	\$1,131,200	Recommended
OITS Hardware	Enhancement	\$427,900	Recommended
	Total	\$1,559,100	

Historical Summary

Historical Summary

OPERATING BUDGET	FY 2025 Total App	FY 2025 Actual	FY 2026 Approp	FY 2027 Request	FY 2027 Gov Rec
BY FUND CATEGORY					
Dedicated	30,357,400	28,476,800	31,800,800	33,878,500	33,290,400
Percent Change:	0.0%	(6.2%)	11.7%	6.5%	4.7%
BY OBJECT OF EXPENDITURE					
Personnel Costs	19,528,600	18,553,900	20,919,000	21,717,800	21,129,700
Operating Expenditures	5,848,200	4,482,800	5,650,100	6,084,000	6,084,000
Capital Outlay	4,980,600	5,440,100	5,231,700	6,076,700	6,076,700
Total:	30,357,400	28,476,800	31,800,800	33,878,500	33,290,400
Full-Time Positions (FTP)	257.25	257.25	257.25	253.25	253.25

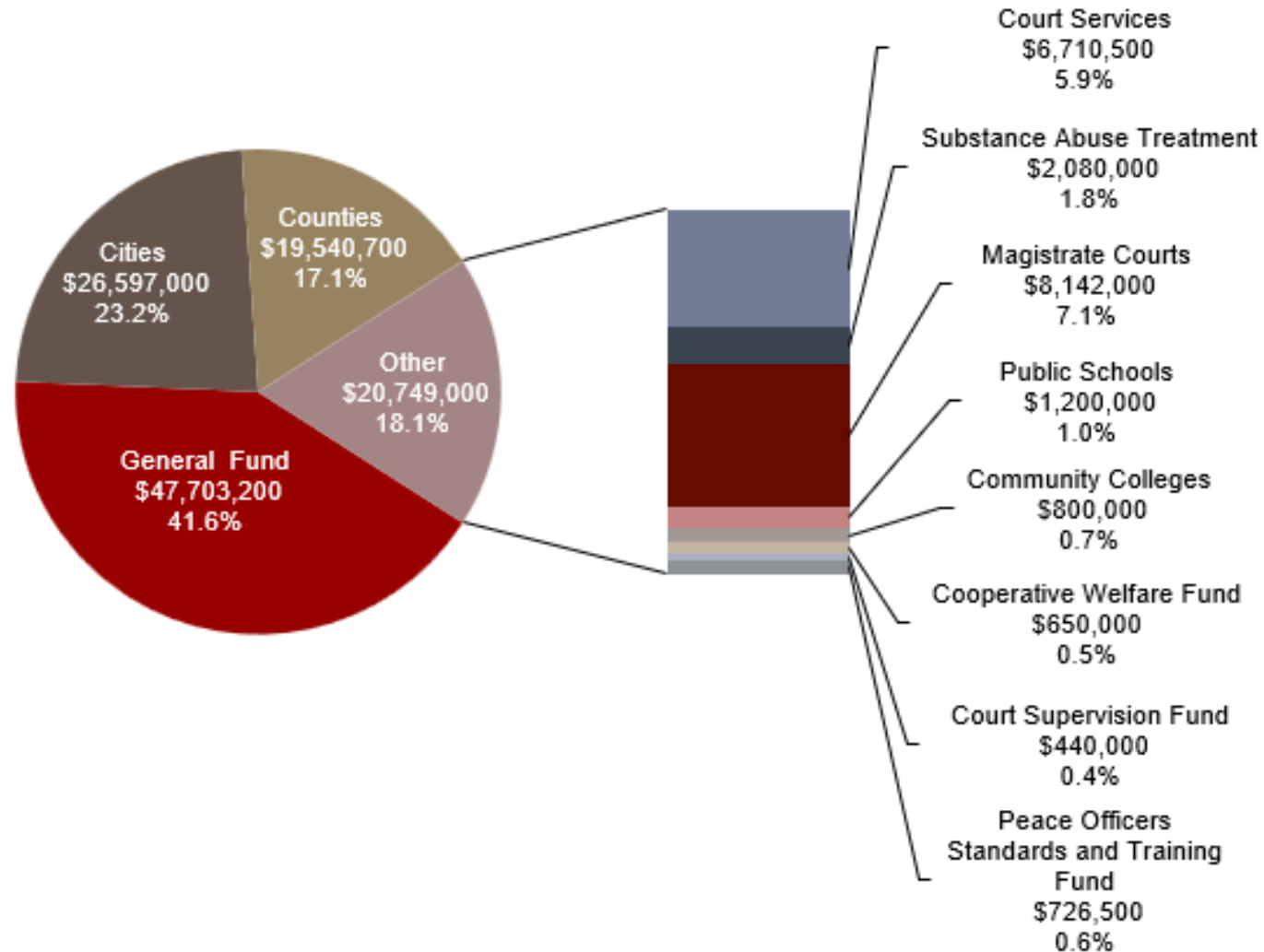
Please feel free to contact me with
any questions at (208) 334 1288 or
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Liquor Division

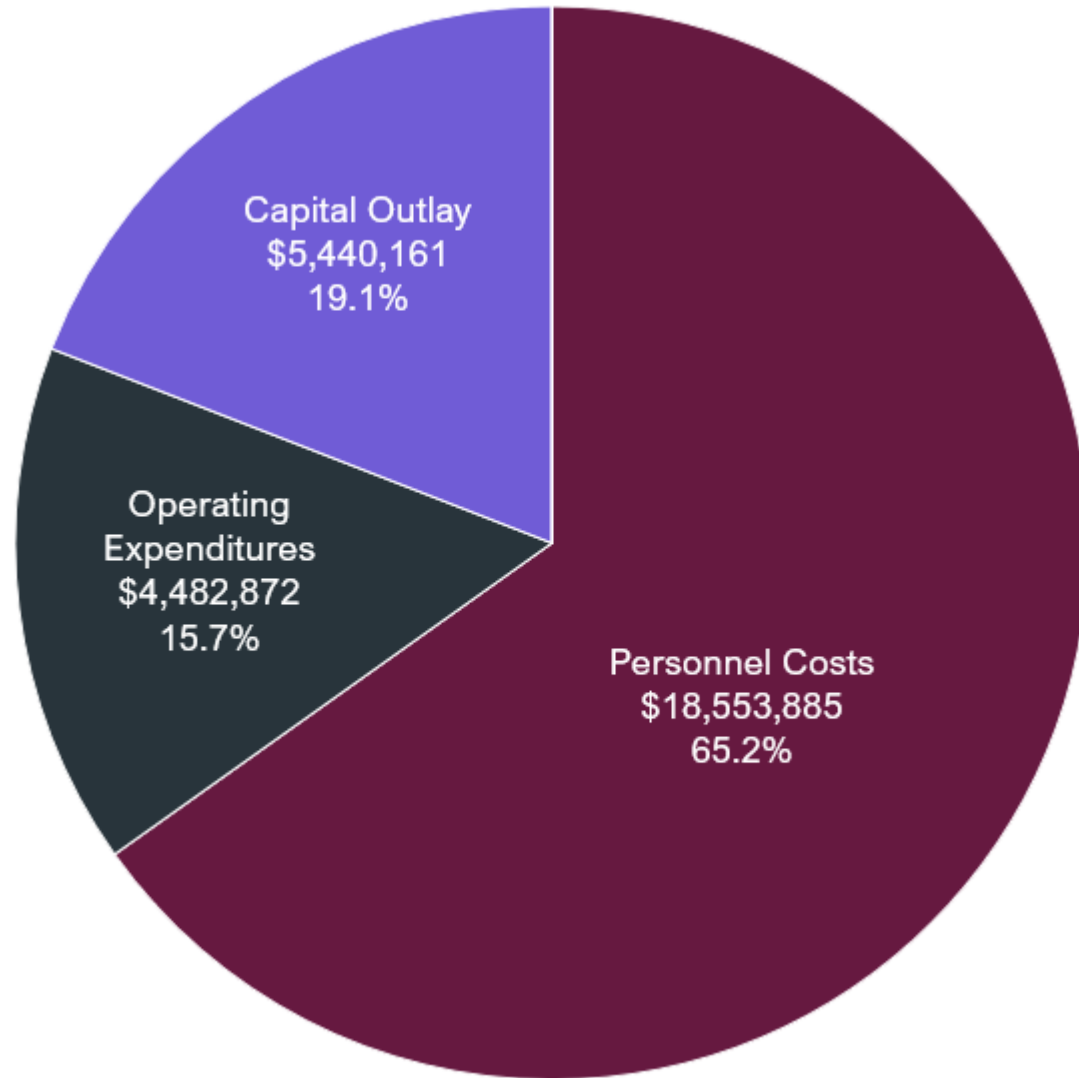
The mission of the Idaho State Liquor Division is to provide control over the importation, distribution, sale, and consumption of distilled spirits; curtail intemperate use of beverage alcohol; and responsibly optimize the net revenues to the citizens of Idaho [Statutory Authority: Chapter 2, Title 23, Idaho Code].

FY 2025 Liquor Statutory Distributions

FY 2025 DISTRIBUTIONS: \$114,589,900



FY 2025 Expenditures



The Liquor Division's appropriated expenditures totaled \$28,476,917.

Performance Measures

Performance Measure		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
1. Low Per Capita Consumption (9-Liter Cases per Adult) <i>Change vs. Prior Year</i>	actual	1.05 -2.8%	1.03 -1.9%	0.99 -3.9%	0.95 -3.0%	0.92 -3.1%
	target	<i>Below -1.5%</i>	<i>Below -0.9%</i>	<i>Below -2.0%</i>	<i>Below -2.0%</i>	<i>Below -1.8%</i>
2. 9-Liter Cases Sold <i>Change vs. Prior Year</i>	actual	1,442,000 -1.4%	1,429,000 -0.9%	1,388,100 -2.9%	1,359,800 -2.0%	1,335,300 -1.8%
	target	<i>Above -2.8%</i>	<i>Above -1.9%</i>	<i>Above -3.9%</i>	<i>Above -3.0%</i>	<i>Above -2.0%</i>
3. Sales (000s) <i>Change vs. Prior Year</i>	actual	\$305,619,200 +2.9%	\$319,850,000 +4.6%	\$319,165,200 -0.2%	\$316,452,700 -0.8%	\$314,870,400 -0.5%
	target	<i>Above -1.5%</i>	<i>Above -0.9%</i>	<i>Above -2.6%</i>	<i>Above -2.0%</i>	<i>Above -3.0%</i>
4. Distributions (000s) <i>Change vs. Prior Year</i>	actual	\$115,556,600 +0.9%	\$121,036,100 +4.7%	\$118,316,400 -2.2%	\$114,589,900 -3.1%	\$116,147,400 +0.3%
	target	<i>Above+ 2.9%</i>	<i>Above +4.6%</i>	<i>Above -0.2%</i>	<i>Above -0.8%</i>	<i>Above -0.5%</i>



Key Indicators

Cases Managed and/or Key Services Provided	FY 2021	FY 2022	FY 2023	FY 2024
Nine-Liter Cases Sold	1,462,900	1,440,500	1,429,300	1,391,800
Total Dollar Sales	\$297,072,800	\$305,619,200	\$319,850,000	\$319,165,200
Net Income	\$114,069,600	\$114,246,000	\$120,588,000	\$116,637,200
Profit Distributions	\$114,513,100	\$115,556,600	\$121,036,200	\$118,316,400

Performance Measures

Performance Measure		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
1. Low Per Capita Consumption (9-Liter Cases per Adult) <i>Change vs. Prior Year</i>	actual	1.08 +4.9%	1.05 -2.8%	1.03 -1.9%	0.99 -3.9%	0.96 -3.0%
	target	<i>Below +8.5%</i>	<i>Below -1.5%</i>	<i>Below -0.9%</i>	<i>Below -2.6%</i>	<i>Below -2.0%</i>
2. 9-Liter Cases Sold <i>Change vs. Prior Year</i>	actual	1,463,000 +8.5%	1,442,000 -1.4%	1,429,000 -0.9%	1,391,700 -2.6%	1,364,300 -2.0%
	target	<i>Above +6.7%</i>	<i>Above -2.8%</i>	<i>Above -1.9%</i>	<i>Above -3.9%</i>	<i>Above -3.0%</i>
3. Sales (000s) <i>Change vs. Prior Year</i>	actual	\$297,072,800 +14.9%	\$305,619,200 +2.9%	\$319,850,000 +4.6%	\$319,165,200 -0.2%	\$319,500,000 +0.1%
	target	<i>Above +8.5%</i>	<i>Above -1.5%</i>	<i>Above -0.9%</i>	<i>Above -2.6%</i>	<i>Above -2.6%</i>
4. Distributions (000s) <i>Change vs. Prior Year</i>	actual	\$114,513,100 +20.0%	\$115,556,600 +0.9%	\$121,036,100 +4.7%	\$118,316,400 -2.2%	\$118,693,300 +0.3%
	target	<i>Above +14.9%</i>	<i>Above+ 2.9%</i>	<i>Above +4.6%</i>	<i>Above -0.2%</i>	<i>Above +0.1%</i>

Five-Year Base Snapshot

Fiscal Year	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*
1. Total FTP	242.00	263.00	261.00	257.25	257.25
2. Current Year Base	21,862,500	22,800,400	26,335,600	27,950,900	29,027,300
3. Benefits Costs	37,300	200,500	271,600	(164,700)	289,200
4. Inflationary Adjustments		173,300	448,400	418,700	
5. Statewide Cost Allocation	29,300	(14,700)	52,700	1,100	796,200
6. CEC	207,100	1,090,100	797,600	137,800	1,043,800
7. Total Ongoing Maintenance Change	273,700	1,449,200	1,570,300	392,900	2,129,200
8. % Chg from Current Year Base (line 7 / 2)	1.3%	6.4%	6.0%	1.4%	7.3%
9. Ongoing Enhancements	664,200	2,086,000	45,000	683,500	129,400
10. Total Ongoing Enhancements Change	664,200	2,086,000	45,000	683,500	129,400
11. % Chg from Current Year Base (line 10 / 2)	3.0%	9.1%	0.2%	2.4%	0.4%
12. #REF!	22,800,400	26,335,600	27,950,900	29,027,300	31,285,900*
13. Total Base Change (line 12 - 2)	937,900	3,535,200	1,615,300	1,076,400	2,258,600
14. % Chg from Current Year Base (line 13 / 2)	4.3%	15.5%	6.1%	3.9%	7.8%

*Next Year Base not set. Ongoing Original Appropriation used instead.

FY 2025 Expenditures – Personnel Costs

65.2% of Total Budgeted Expenditures



Gross Salary and Wages: \$12,789,298

Employees	\$10,821,340
Temporary Employees	\$1,967,958

Employee Benefits: \$5,764,587

Other Employee Benefits	\$3,203,617
Employer Retirement Contribution	\$1,287,419
Social Security and Medicare	\$933,202
DHR	\$218,527
Workers Compensation	\$121,822

Personnel Costs Expenditures totaled \$18,553,885

LSO

Legislative Services Office



FY 2025 Expenditures – Capital Outlay

19.1% of Total Budgeted Expenditures

Capital Outlay

Expenditure	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	% of Total
Capitalized Leases		\$3,900,136	\$4,102,075	\$4,382,346	\$4,536,397	83.4%
Office Equipment	\$295,710	\$204,820	\$420,897	\$535,797	\$493,234	9.1%
Specific Use Equipment	\$229,242	\$67,642	\$182,383	\$88,044	\$178,946	3.3%
Computer Equipment	\$220,759	\$703,661	\$276,789	\$690,011	\$117,747	2.2%
Motorized/Non-Motorized Equipment		\$28,667	\$68,012		\$78,515	1.4%
Building & Improvements	\$78,687	\$102,613	\$92,425	\$61,647	\$35,322	0.6%
Total	\$824,399	\$5,007,540	\$5,142,582	\$5,757,845	\$5,440,161	-

FY 2025 Expenditures - Operating Expenditures

15.7% of Total Budgeted Expenditures

Operating Expenditures

Expenditure	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	% of Total
Rentals & Operating Leases	\$4,000,199	\$600,647	\$708,358	\$753,394	\$881,810	19.7%
Computer Services	\$100,840	\$128,077	\$70,356	\$171,597	\$852,948	19.0%
Repair & Maintenance Services	\$284,420	\$296,449	\$459,070	\$394,609	\$733,961	16.4%
Utility Charges	\$509,964	\$539,606	\$598,810	\$580,038	\$563,321	12.6%
Communication Costs	\$364,042	\$377,168	\$397,357	\$401,700	\$285,999	6.4%
Repair & Maintenance Supplies	\$145,188	\$240,485	\$167,743	\$299,389	\$225,389	5.0%
Computer Supplies	\$76,431	\$143,288	\$123,628	\$158,941	\$200,406	4.5%
General Services	\$250,334	\$276,038	\$227,913	\$113,325	\$166,949	3.7%
Employee Travel Costs	\$38,667	\$61,644	\$92,808	\$123,641	\$130,539	2.9%
Administrative Supplies	\$293,796	\$230,835	\$227,528	\$168,117	\$127,001	2.8%
Professional Services	\$149,427	\$133,552	\$136,745	\$69,548	\$85,921	1.9%
Insurance	\$53,620	\$63,847	\$51,516	\$65,520	\$80,168	1.8%
Miscellaneous Expenditures	\$605,207	\$253,656	\$220,683	\$222,050	\$63,815	1.4%
Specific Use Supplies	\$24,576	\$36,423	\$30,344	\$37,856	\$46,582	1.0%
Employee Development Costs	\$28,938	\$18,536	\$26,672	\$34,988	\$24,855	0.6%
Fuel & Lubricant Costs	\$8,867	\$17,051	\$17,574	\$15,963	\$12,126	0.3%
Administrative Services	\$3,204	\$2,527	\$3,216	\$4,236	\$1,084	0.0%
Institutional & Residential Supplies		\$40				-
Manufacturing & Merchandising Costs	136.37					-
Total	\$6,937,855	\$3,419,869	\$3,560,320	\$3,614,912	\$4,482,872	-

2021 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Warehouse Maintenance Contract	Enhancement	\$50,000
Increase Store Staff Levels	Enhancement	\$239,900
OITS 1 - Operating Costs	Enhancement	\$2,500
OITS 4 - Agency Billings	Enhancement	\$100
Total Ongoing Base Change from Enhancements		\$292,500

2022 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Clerks/Warehouse Wage Increase	Enhancement	\$400,000
Materials Handler - Warehouse	Enhancement	\$50,800
Relocate or Remodel Stores	Enhancement	\$58,000
Accounting Software Update	Enhancement	\$70,000
HR Associate	Enhancement	\$85,400
Total Ongoing Base Change from Enhancements		\$664,200

2023 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Retail Staffing Market Pay Adjustments	Enhancement	\$974,800
Convert Part-Time Positions to Full-Time	Enhancement	\$51,500
Convert Retail Temps to Full-Time	Enhancement	\$90,500
Increased Store Staffing Levels	Enhancement	\$182,200
Two New Retail Stores	Enhancement	\$569,200
Two Additional Warehouse Associates	Enhancement	\$115,700
Relocate/Remodel Two Existing Stores	Enhancement	\$102,100
Total Ongoing Base Change from Enhancements		\$2,086,000

2024 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Relocate or Remodel Two Existing Stores	Enhancement	\$70,200
Additional HR Specialist	Enhancement	\$77,200
DHR Consolidation	Enhancement	(\$102,400)
Total Ongoing Base Change from Enhancements		\$45,000

Onetime Enhancement Name	Type	Amount
Relocate or Remodel Two Existing Stores	Enhancement	\$160,000
Contracted Retail Technology Consultant	Enhancement	\$95,000
Total Onetime Base Change from Enhancements		\$255,000

Agency Funds – Sources and Uses

Fund: Liquor Control (0418-00 Ded)

Sources: Included in the Liquor Control Fund per Section 23-401, Idaho Code, are all revenues derived from the sale of alcoholic beverages, excise taxes, licenses, permits, fees, profits on sales, sales of equipment, supplies and other merchandise. All moneys from the purchase of properties, buildings, plants, apparatus, real estate, and securities, including any interest acquired by or through moneys belonging to the liquor account, shall be included in the Liquor Fund (§23-404).

Uses: The moneys from this fund are appropriated for the purpose of purchasing alcoholic liquor, nonalcoholic merchandise, and paying the expenses of administration and operation of the State Liquor Division (§23-402). A 2% surcharge on the sale of all liquor through the division is to be deposited into the Drug Court and Family Court Services Fund within the Judicial Branch (§23-217). After this transfer, and when the moneys in the Liquor Fund are sufficient to pay all current obligations of the division and a cash reserve of \$50,000 has accumulated over and above all other assets (§23-403 & 404), the remaining surplus is distributed as outlined below. 1. 50% of profits are directed to the following: A) Annual fixed distributions totaling \$5.85 million as follows: \$1,200,000 to Public Schools, \$2,080,000 to the Substance Abuse Treatment Fund, \$650,000 to the Cooperative Welfare Fund, \$800,000 to the Community Colleges, \$680,000 to the Drug Court, Mental Health Court, and Family Court Services Fund, and \$440,000 to the Court Supervision Fund. B) Any remaining balance to the General Fund. Of that remaining balance, 1.5% shall be transferred to POST beginning in FY23 (Section 23-404(b)(viii), Idaho Code). 2. The other 50% of profits are distributed to counties, cities, and magistrate courts as follows: A) 36.8% shall be distributed to counties (began at 40% in FY2018, decreasing each fiscal year by 0.8% until FY23 when the distribution reaches 36%). Each county shall be entitled to an amount in the proportion that liquor sales through the division in that county during the state's previous fiscal year bear to total liquor sales through the division in the state during the state's previous fiscal year, except that no county shall be entitled to an amount less than that county received in distributions from the Liquor Account during the state's fiscal year 1981. B) 51.2% shall be distributed to cities (began at 60% in FY2018, decreasing each fiscal year by 2.2% until FY23 when the distribution reaches 49%). City distribution is as follows: i) 90% of the amount appropriated to the cities shall be distributed to those cities which have a liquor store or distribution station located within the corporate limits of the city. Each such city shall be entitled to an amount in the proportion that liquor sales through the division in that city during the state's previous fiscal year bear to total liquor sales through the division in the state during the state's previous fiscal year, except that no city shall be entitled to an amount less than that city received in distributions from the liquor account during the state's fiscal year 1981; ii) 10% of the amount appropriated to the cities shall be distributed to those cities which do not have a liquor store or distribution station located within the corporate limits of the city. Each such city shall be entitled to an amount in the proportion that that city's population bears to the population of all cities in the state which do not have a liquor store or distribution station located within the corporate limits of the city, except that no city shall be entitled to an amount less than that city received in distributions from the liquor account during the state's fiscal year 1981. C) 12% to magistrate courts (began at 3% in FY2019, increasing each fiscal year by 3% until FY23 when the distribution reaches 15%). i) The first \$440,000 shall be distributed to the 44 counties in equal amounts. ii) 50% of the remaining funds shall be distributed in proportion to the counties' populations in relation to the state population. iii) 50% of the remaining funds shall be distributed in proportion to the number of misdemeanor and infraction filings in the county in relation to the total number of misdemeanors and infractions filed in the state during the previous fiscal year.

Revenue Breakdown

FY 2025 Total Sales: \$316,452,700

FY	Net Income % of Total Sales	Distribution Adjustment
Avg.	36.82%	\$1,265,925
2022	37.35%	\$1,310,600
2023	37.70%	\$448,100
2024	36.54%	\$1,679,200
2025	35.70%	\$1,625,800

